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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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| OMB APPROVAL  |                   |
| OMB Number:   | 3235-0123         |
| Expires:  | February 28, 2010 |
| Estimated average burden<br>hours per response..... | 12.00             |

ANNUAL AUDITED REPORT

FORM X-17A-5

PART III

FACING PAGE

SEC Mail Processing  
Section

APR 20 2009

SEC FILE NUMBER

8- 51213

Information Required of Brokers and Dealers Pursuant to Section 17 of the  
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING 01/01/2008 AND ENDING 12-31-2008  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Westchester Capital Planning, Inc.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

50 Main Street (suite 1000)

(No. and Street)

White Plains

(City)

NY

(State)

10606

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*

Jeffrey Melegnano, CPA P.C.

(Name - if individual, state last, first, middle name)

310 Harwood Bldg, Scarsdale, NY 10583

(Address)

(City)

(State)

(Zip Code)

CHECK ONE:



Certified Public Accountant



Public Accountant



Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

\*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

SEC 1410 (06-02)

Potential persons who are to respond to the collection of  
information contained in this form are not required to respond  
unless the form displays a currently valid OMB control number.

JEFFREY D. MELAGRANO, C.P.A., P.C.  
HARWOOD BUILDING  
SCARSDALE, NEW YORK 10583

Member  
NY State Society of CPAs

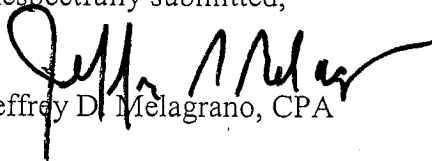
Telephone (914) 723-3400  
Facsimile (914) 723-8317

April 8, 2009

**Re: Westchester Capital Planning, Inc. December 31, 2008**

Pursuant to SEC Rule 17a-5(d)(4) I hereby state that based upon my review of our audited computation of net capital as incorporated in Westchester Capital Planning, Inc.'s December 31, 2008 audited statement and the company's unaudited Part IIA, no material differences existed.

Respectfully submitted,



Jeffrey D. Melagrano, CPA